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Honorable Christopher M. Alston  
Chapter 11  
Hearing Location: Seattle, Rm. 7206  
Hearing Date: December 7, 2018  
Hearing Time: 9:30 a.m.  
Response Date: November 30, 2018

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6  
7 UNITED STATES BANKRUPTCY COURT  
8 WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

9 In re:  
10 NORTHWEST TERRITORIAL MINT, LLC,  
11 Debtor.

Case No. 16-11767-CMA

DECLARATION OF MARK CALVERT  
IN SUPPORT OF FIRST APPLICATION  
FOR COMPENSATION OF CASCADE  
CAPITAL GROUP LLC AS  
ACCOUNTANTS FOR THE TRUSTEE

12  
13 Mark Calvert declares as follows:

14 1. I am over the age of 18 years old and, if called as a witness, could and would testify  
15 to the matters set forth herein based on my personal knowledge. Unless otherwise stated herein, I  
16 make the following statements based upon my personal knowledge. I am a principal of Cascade  
17 Capital Group LLC ("Cascade"). I submit this Declaration in support of the Application for  
18 Compensation for Cascade Capital Group LLC as Accountants for the Chapter 11 Trustee (the  
19 "Cascade Application").

20 2. Cascade previously submitted an application for fees and expenses in compliance  
21 with the Court's direction that the Trustee, Trustee's Counsel, and Cascade Capital Group LLC  
22 ("Cascade") file fee applications and set them for hearing on October 6, 2017 (the "2017  
23 Applications"). In the 2017 Applications Cascade and other professionals requested that the Court  
24 defer ruling on allowance or payment of fees. This Application supersedes and replaces the 2017  
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DECLARATION OF MARK CALVERT IN SUPPORT OF  
APPLICATION FOR COMPENSATION FOR CASCADE  
CAPITAL GROUP LLC - 1

501956696 v4

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1 Cascade application and expands the timeframe for services to the period April 2016 through  
2 September 2018.

3 3. My staff and I prepared the billing statements attached as **Exhibit A**. They are true and  
4 correct to the best of my knowledge. Pursuant to my Supplemental Declaration of Mark Calvert in  
5 Support of Application for Order Authorizing Employment of Cascade Capital Group, LLC as  
6 Accountants for Trustee [Dkt. No. 375], my hourly rate for services described in the Cascade  
7 Application is \$350 per hour. This rate is discounted from my hourly rate for Trustee services in this  
8 case of \$400 per hour and my normal hourly rate of \$450 per hour for accounting related services.  
9 Thus, my hourly rate for the Cascade Application is discounted by approximately 22%. In addition,  
10 the hourly rate of Mr. McDonald for the Cascade Application is \$300, which represents a 14.3%  
11 discount from his normal rate of \$350.

12 4. A list Cascade's individual timekeepers who incurred time reflected in Cascade's  
13 billing statements, along with their titles and hourly rates is as follows: Mark Calvert, Principal  
14 (\$350/hour); Charles Green, Senior (\$350/hour); Christine Unwin, Senior Staff (and licensed private  
15 investigator) (\$180/hour); Tod McDonald, Senior Manager with 15 plus years of experience with  
16 Cascade (\$300/hour); Jody Cannady, a 15 year Accountant with Cascade (\$120/hour); Marjorie  
17 Chappel, Staff (\$100/hour); and Jessica Gilmore, Staff (\$100-\$150/hour). Travel for each employee  
18 was billed at half their stated hourly rate.

19 5. Attached hereto as **Exhibit B** is a summary of Cascade's monthly fees incurred,  
20 broken down by individual project categories. The particular project categories are described in more  
21 detail in the Cascade Application. Attached hereto as **Exhibit C** is a summary of monthly hours  
22 incurred by Cascade, broken down by particular project categories. Attached hereto as **Exhibit D** is  
23 a summary of monthly expenses incurred by Cascade, broken down by category.

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DECLARATION OF MARK CALVERT IN SUPPORT OF  
APPLICATION FOR COMPENSATION FOR CASCADE  
CAPITAL GROUP LLC - 2

501956696 v4

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6. My staff and I prepared the billing statements attached as Exhibit A, as well as the summaries attached as Exhibits B through D. The exhibits attached hereto are true and correct to the best of my knowledge.

7. The Cascade Application provides the Court with information regarding the Cascade's efforts during this case and the amount of fees and costs incurred as a result. Cascade has supported the Trustee efforts to preserve the value of the estate's business, to formulate a reorganization plan, to create financial reporting and controls necessary to the operation of the business, to market the company for sale, to secure assets of the estate, to identify assets belonging to customers of the Debtor and to return them, and ultimately to liquidate the assets of the bankruptcy estate. Absent the services of the professionals in the case, including Cascade, there would not have been an effort to create value for the creditors and the business of the estate would not have been wound down in an orderly fashion. Cascade respectfully requests that the Court grant allowance of its fees in the amount of \$926,742.20, approve costs in the amount of \$27,147.00 and approve distribution of amounts as may be proposed by the Trustee to be paid to all professionals pro rata in partial satisfaction of allowed professional fees and expenses in the case.

I declare under the penalty of perjury under the laws of the United States that the foregoing is true and correct to the best of my knowledge.

EXECUTED this 15th day of November, 2018, at Seattle, Washington.

/s/ Mark Calvert  
Mark Calvert

DECLARATION OF MARK CALVERT IN SUPPORT OF  
APPLICATION FOR COMPENSATION FOR CASCADE  
CAPITAL GROUP LLC - 3

501956696 v4

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That she is a paralegal in the law firm of K&L Gates LLP, and on November 16, 2018, she caused the foregoing document to be filed electronically through the CM/ECF system which caused Registered Participants to be served by electronic means, as fully reflected on the Notice of Electronic Filing.

Northwest Territorial Mint LLC  
325 E Washington St #226  
Sequim, WA 98382

Executed on the 16th day of November, 2018 at Seattle, Washington.

/s/ Denise A. Lentz  
Denise A. Lentz